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PART--IV-- Bills introduced in the Tripura Legislative Assembly : Report of Selection Committees presented or to be presented to the Assembly; and Bills published before introduction in that Assembly.

TRIPURA LEGISLATIVE ASSEMBLY
SECRETARIAT
NEW CAPITAL COMPLEX
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No.F.7(13-16)-LA/2026/2330 *Dated, Agartala, the 27th August, 2026.*

N O T I F I C A T I O N

"As required under Rule 117 of the Rules of Procedure and Conduct of Business in the Tripura Legislative Assembly, **'The Tripura State Goods and Services Tax (Tenth Amendment) Bill, 2026 (The Tripura Bill No. 12 of 2026)'** as introduced in the Assembly on the **27th August, 2026** to be published in the Tripura Gazette."

27/8/26

(A. K. Nath)
Secretary
Tripura Legislative Assembly

THE TRIPURA BILL NO. 12 OF 2026.

THE TRIPURA STATE GOODS AND SERVICES TAX (TENTH AMENDMENT) BILL, 2026

A

BILL

to further amend the Tripura State Goods and Services Tax Act, 2017.

WHEREAS, the Central Goods and Services Tax Act, 2017 has been amended, under Section 153 to 156 of the Finance Act, 2026 (No. 4 of 2026);

AND WHEREAS, similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

BE it enacted by The Tripura Legislative Assembly in the Seventy-seventh Year of the Republic of India as follows:

Short title and commencement.

1. (1) This Act may be called the Tripura State Goods and Services Tax (Tenth Amendment) Act, 2026;

(2) Save as otherwise provided in this Act, sections 2 to 4 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 15.

2. In the Tripura State Goods and Services Tax Act, 2017, (hereinafter referred to as the principal Act), in section 15, in subsection (3), for clause (b), the following clause shall be substituted, namely:—

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient **of the supply, in accordance with the provisions of section 34.".**

Amendment of section 34.

3. In section 34 of the principal Act, in subsection (1), after the words **"both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted.**

Amendment of section 54.

4. In section 54 of the principal Tax Act,—

(a) in sub-**section (6), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input** tax credit allowed under clause (ii) of the first proviso to sub-**section (3)" shall be inserted;**

(b) in sub-section (14), after the words, brackets and figures **"subsection (5) or sub-section (6)", the words ", other than cases** where refund of tax is claimed on account of goods exported out **of India with payment of tax," shall be inserted.**

STATEMENT OF OBJECTS & REASONS

The Central Government has amended the Central Goods and Services Tax Act, 2017, under Section 153 to 156 of the Finance Act, 2026 (No. 4 of 2026);

Similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act.

The proposed Tripura State Goods and Services Tax (Tenth Amendment) Bill, 2026, *inter alia*, provides for—

Section 2 of the Bill seeks to amend sub-section (3) of section 15 of the Tripura State Goods and Services Tax Act, 2017 to do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoices and to refer to issuance of credit note under section 34 where the input tax credit is reversed by the recipient.

Section 3 of the Bill seeks to amend section 34 of the Tripura State Goods and Services Tax Act, 2017 so as to include the reference of discount referred under clause (b) of sub-section (3) of section 15 in the said section for issuing credit notes for post-supply discounts.

Section 4 of the Bill seeks to amend sub-section (6) of section 54 of the Tripura State Goods and Services Tax Act, 2017 to extend the provisions of provisional refund to refunds arising out of inverted duty structure.

The clause further seeks to amend sub-section (14) of section 54 of the Tripura State Goods and Services Tax Act, 2017 to provide for removing the threshold limit for refund claim in case of goods exported out of India with payment of tax.

2. The Bill seeks to achieve the above objectives.

(PRANAJIT SINGHA ROY)
Minister-in-charge
Finance Department

TECHNICAL REPORT

The proposed Bill provides for the levy of tax on the supply of goods or services or both. The subject matter of the Bill pertains to the provisions of entries 26, 56, 57, 58 of the List II of the Seventh Schedule of the Constitution of India.

The State Legislature is competent to legislate on the subject under Clause (1) of Clause 246A of the Constitution of India. The Provisions of the Bill are not repugnant to any provision of any existing Central Law or any provision of the Constitution. It does not attract the proviso to Article 304 of the Constitution of India.

The Bill is money Bill as defined in Clause (a) of Clause (1) of Article 199 of the Constitution of India and as such recommendation of the Governor as required under clause (1) of Article 207 of the Constitution of India will be required for introduction of the Bill in the Tripura Legislative Assembly.

Secretary
Law Department
Government of Tripura

FINANCIAL MEMORANDUM

The 'Tripura State Goods and Services Tax (Tenth Amendment) Bill, 2026' if enacted and brought into force, will not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

Secretary
Finance Department
Government of Tripura